

**ACT No. 274**

2020 Regular Session

HOUSE BILL NO. 497

BY REPRESENTATIVE IVEY

1 AN ACT

2 To enact R.S. 24:513(P), relative to the legislative auditor; to require certain auditees to  
3 provide the legislative auditor with electronic access to data; to provide for the  
4 payment of costs related thereto; to require the development and approval of a plan  
5 relative thereto; to provide for criminal and civil penalties for violations; and to  
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 24:513(P) is hereby enacted to read as follows:

9 §513. Powers and duties of legislative auditor; audit reports as public records;  
10 assistance and opinions of attorney general; frequency of audits; subpoena  
11 power

12 \* \* \*

13 P.(1) Upon request, either pursuant to a concurrent resolution adopted by the  
14 legislature or a written joint request from the speaker of the House of  
15 Representatives and the president of the Senate, an auditee of state government shall  
16 provide the legislative auditor with electronic access to a synchronized copy of the  
17 data points as they exist in the auditee's system, including those regarding  
18 expenditures, revenues, contracts, and financial matters.

19 (2) The legislative auditor shall utilize this data to perform and fulfill his  
20 constitutional and statutory duties as a fiscal advisor to the legislature and to audit  
21 the fiscal records of the state and other entities. However, the legislative auditor  
22 shall comply with any and all restrictions imposed by law on any of the data received  
23 pursuant to this Subsection that is deemed confidential, privileged, or otherwise

1 restricted, and any reports which use such data shall be released or published only  
2 in a manner that maintains any and all such restrictions.

3 (3) The legislative auditor shall develop a plan for the implementation of this  
4 Subsection. The plan shall be subject to the review and approval of the Legislative  
5 Audit Advisory Council.

6 (4) Any costs related to establishing the portals or connectivity necessary for  
7 auditees to comply with the requirements of Paragraph (1) of this Subsection shall  
8 be subject to the approval of the speaker of the House of Representatives and the  
9 president of the Senate.

10 (5) The provisions of this Subsection shall not apply to the Department of  
11 Justice.

12 (6) The provisions of this Subsection shall not apply to the Department of  
13 State.

14 (7) Nothing in this Subsection shall be construed to require an auditee to  
15 provide electronic access to a synchronized copy of data, records, or other  
16 information if such data, records, or other information is protected by an attorney-  
17 client privilege or if disclosure of such data, records, or other information is  
18 prohibited by federal law, rule, or regulation or contractual obligation.

19 (8) Nothing in this Subsection shall be construed to limit the legislative  
20 auditor's access to documents and data in any form authorized by this Section or the  
21 requirements imposed upon auditees to produce documents and data requested by the  
22 legislative auditor in any form authorized by this Section.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_